

CHAPTER NO. 420

SENATE BILL NO. 902

By Clabough

Substituted for: House Bill No. 844

By McCord and Overbey

AN ACT to amend Tennessee Code Annotated, Section 67-1-707, relative to refunds.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, § 67-1-707, is amended by designating the existing language as subsection (a) and adding the following as subsection (b):

(b) The provisions of subsection (a) also apply to municipalities and municipal taxpayers, provided, however, that in the case of claims made for refund of municipal taxes, the duties, obligations, and responsibilities of the county clerk described in subsection (a) shall be performed by the city recorder, city clerk, or director of finance of the municipality acting under the direction and authority of the mayor or city manager.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: February 19, 2004


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 4th day of March 2004


PHIL BREDESEN, GOVERNOR